

1 HONORABLE KAREN A. OVERSTREET

2 HEARING DATE: FRIDAY, APRIL 10, 2009

3 HEARING TIME: 11:00 A.M.

4 LOCATION: SEATTLE, COURTROOM 7206

5 RESPONSE DUE: FRIDAY, APRIL 3, 2009

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8 UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF WASHINGTON

9

10 In re

11 ENTELLIUM CORPORATION  
11400 SE 6<sup>th</sup> Street #100  
12 Bellevue, WA 98004  
13 Tax ID 20-0596005,

14 Debtor.

15 Lead Case No. 08-18286  
16 (Administratively Consolidated with  
17 08-18287)

18 DECLARATION OF RICHARD GINNIS  
19 IN SUPPORT OF FINAL APPLICATION  
20 FOR AUTHORITY TO EMPLOY GINNIS  
21 & CHALHOUB, LLC AS  
22 ACCOUNTANTS

23 ENTELLIUM N.A.  
11400 SE 6<sup>th</sup> Street #100  
Bellevue, WA 98004  
Tax ID 98-0388185,

Richard Ginnis declares the following:

1. I am a principal of the accounting firm of Ginnis & Chalhoub LLC ("Ginnis & Chalhoub"). I have personal knowledge of the facts set forth herein, and am competent to testify to the same.

23 DECLARATION OF RICHARD GINNIS IN SUPPORT OF FINAL  
APPLICATION FOR AUTHORITY TO EMPLOY GINNIS &  
CHALHOUB, LLC AS ACCOUNTANTS – Page 1

BUSH STROUT & KORNFELD

LAW OFFICES

5000 Two Union Square  
601 Union Street  
Seattle, Washington 98101-2373  
Telephone (206) 292-2110  
Facsimile (206) 292-2104

1           2. Neither I nor the firm of Ginnis & Chalhoub, nor any employees thereof, insofar as I  
2 have been able to ascertain, is a creditor of this estate or represents any interest adverse to that of the  
3 Entellium Corporation or Entellium N.A. ("Debtors") in the matters for which Ginnis & Chalhoub is  
4 to be engaged.

5           3. Based on the foregoing, I believe the firm of Ginnis & Chalhoub is not a creditor of  
6 this estate and is a "disinterested person" within the meaning of Sections 101(14) and 327 of the  
7 Bankruptcy Code.

8           4. I have advised the Debtor of the firm's willingness to serve as accountants under a  
9 general retainer based on time and standard billable charges. Currently, my hourly billing rate is \$185  
10 and Tracy Chalhoub's hourly billing rate is also \$185.

11          5. On February 17, 2009, Ginnis & Chalhoub was employed on a conditional basis to  
12 prepare the Debtors' final tax returns and provide other accounting services necessary for the  
13 administration of the estate as may be required by the Debtors.

14          6. I have read Local Bankruptcy Rule 2016.

15          7. I declare under penalty of perjury under the laws of the State of Washington that the  
16 foregoing is true and correct.

17          DATED at Seattle, Washington, this 6<sup>th</sup> day of March, 2009.

18          *Richard Ginnis*  
Richard Ginnis

19          DECLARATION OF RICHARD GINNIS IN SUPPORT OF FINAL  
20 APPLICATION FOR AUTHORITY TO EMPLOY GINNIS &  
21 CHALHOUB, LLC AS ACCOUNTANTS – Page 2